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ECOLOGICAL GIFTS

Implementing Provisions of the Income Tax Act of Canada

Revised May 1, 1998



Environment
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de la faune

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ECOLOGICAL GIFTS

**Implementing Provisions of
the Income Tax Act of Canada**

**Updated May 1, 1998
(Last Release September 3, 1997)**

**Compiled by
Clayton Rubec**

**Canadian Wildlife Service
Environment Canada
Ottawa, Ontario K1A 0H3**

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George Eliot

George Eliot's *Adam Bede* (1859) is a historical novel set in the English village of Millom. The novel is a study of the social and economic conditions of the time, and the author's views on the relationship between the individual and society.

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New Developments Since September 1997

During the September 1997 to May 1998 period a number of new factors have come forward affecting ecological gifts across Canada. These are outlined in this report; highlights include:

- Existing rules for defining acceptable methods for valuing conservation easements are being revised. Before-and-after valuation techniques to establish the value of a tax receipt as opposed to a requirement for a fair market value will be accepted for all ecological gifts effective February 27, 1995 (see page 4).
- The North American Wetlands Conservation Council (Canada) and Environment Canada are distributing a review of techniques for valuing conservation easements (see page 4).
- The Government of Canada announced in July 1997 the extension of qualified recipient status for ecological gifts to Crown agencies effective February 18, 1997 in addition to municipalities and qualified conservation charities (see page 2). In Quebec, Crown agencies are not qualified recipients of ecological gifts made under provisions of the *Quebec Income Tax Act* but are so qualified under the federal portions of such gifts.
- Donors in Quebec must file documentation both federally and provincially to receive benefits under both tax systems for ecological gifts (see page 13).
- Implementation agreements with British Columbia, Saskatchewan, Quebec, New Brunswick and Nova Scotia have been completed wherein provincial agencies and, in some cases, non-government organizations will administer the donation process. Elsewhere, federal officials continue to administer this initiative.
- Some 47 gifts in eight provinces, totalling over \$12 million in value have been completed.
- Several new charities have been added to the list of qualified recipients of ecological gifts; this list now totals 121 non-government organizations.

1. Introduction

Donation by private individual and corporate landowners of ecologically sensitive land (or *milieu écosensible* in Quebec) is emerging as an important new tool in conserving sensitive ecosystems and biodiversity across Canada. This document gives a brief review of the background to changes since 1995 to the federal and Quebec income tax acts fostering these donations. The report, previously released September 3, 1997 (Rubec 1997) leads the reader through considerations for such donations. An outline of the process for certifying ecological gifts as well as identification of qualified recipient agencies are included. Criteria for defining ecologically sensitive lands are given in Appendix 1. Potential qualified charities are included in Appendix 2 and a list of certification authorities follows in Appendix 3. Examples of the federal and Quebec certification forms for ecological gifts are given in Appendix 4.

2. Background

Existing provisions of federal income tax legislation up to 1995 allowed donations of land to non-government registered charities and to municipalities. Donors of these gifts, however, were restricted in their use of tax receipts for such gifts to a maximum of 20% of their income each year. In practice, this meant the full benefit of a receipt might not be fully used by a donor even if spread over several tax periods (the current year plus up to five additional years). These gifts of private land to a municipal government or a non-government registered charity were thus treated differently than gifts to Crown agencies, where tax receipts for such gifts could be used against 100% of income.

A national review of the inequities in the tax system for conservation land donations entitled *You Can't Give It Away: Tax Aspects of Ecologically Sensitive Lands* was published by the North American Wetlands Conservation Council (Canada) (Denhez 1992). This report initiated national discussions on the removal of disincentives to conservation land donations in the tax system.

On February 27, 1995 the Minister of Finance announced in the Federal Budget the Government's intention to amend the *Income Tax Act* to promote the donation of ecologically sensitive lands, covenants, easements and servitudes for conservation purposes. This action was a direct result of representations to the Federal Government by many groups across Canada over the 1992 to 1995 period to encourage the Minister of Finance to consider changes to the *Act*. These groups included the National Round Table on the Environment and the Economy, non-government organizations including the North American Wetlands Conservation Council (Canada) and the Nature Conservancy of Canada, as well as corporations, municipalities, private citizens and the provinces.

Through changes to the *Income Tax Act* in June 1996, the 20% annual limit for use of a tax receipt for ecological gifts to municipalities and charities was increased to 100%. The total value of the allowable credit (or deduction for corporations) for an ecological gift could thus be used (in the case of individuals) in the first and up to five additional tax years.

The 1995 Budget announcement and subsequent revised *Act* reflect acceptance of a key recommendation presented to the Minister of Finance in the November 1994 *Final Report of the National Task Force on Economic Instruments and Disincentives to Sound Environmental Practices*. The changes to the *Act* extend to all Canadians similar legislative provisions in place since March 1994 for Quebec residents under the *Quebec Income Tax Act*.

Federal income tax forms now have a specific reference to a new category of charitable donation: *ecological gifts*. The legal entrenchment of such gifts and administration of them is the subject of amendments to the *Income Tax Act* enacted in Bill C-36 on June 20, 1996. The donation of ecologically sensitive lands, covenants, easements and servitudes becomes an additional tool in national efforts to secure sensitive ecosystems and to conserve biodiversity, and, in particular, endangered species.

The Minister of the Environment was given responsibility under the *Income Tax Act* for establishing a process across Canada enabling the certification of the quality of donations of ecological gifts and the qualification of recipient agencies. Amendments to the *Act* were announced in July 1997 that extend recipient status for such gifts to Crown agencies. Previously, only municipalities and conservation charities could receive ecological gifts.

3. Legislation for Donations to the Crown

Until February 18, 1997, the *Income Tax Act* provided for individuals or corporations to donate private land to a federal or provincial government and receive a tax credit for "gifts to the Crown," deductible against up to 100% of annual income. While the exact terms of the *Act* are complex, donors receive a federal tax credit of 17% of the first \$200 of the value of the gift and 29% of the remaining value of the gift to the Crown. Further benefits accrue through reduced federal surtaxes and provincial taxes which may increase the tax benefit to over 50% of the fair market value of the donated property.

Effective February 18, 1997 for donations to the Crown, the deductibility limit for all capital gifts to the Crown was reduced to 75% of income. This can be used against the donor's income all at once or carried forward for up to five years.

Unfortunately, this provision of the 1997 Federal Budget has created a new inequity for gifts to the Crown versus other agencies. To address and rectify this problem, Finance Canada in July 1997 announced in proposed amendments to the *Income Tax Act* that recipient status for ecological gifts is to be extended to Crown agencies. Effective February 18, 1997 any certified ecological gift made to the Crown, a qualified registered charitable organization or any incorporated Canadian municipality will result in the same 100% deductibility benefit to the donor.

At the provincial level, gifts to the Crown include those made to a government agency such as a Ministry of Lands, Natural Resources, Environment or Parks. This also includes Crown corporations such as the Saskatchewan Wetlands Conservation Corporation, the Manitoba Habitat Heritage Corporation, and the Ontario Heritage Foundation. Federal agencies that are regular recipients of land donations as gifts to the Crown include the Canadian Wildlife Service and Parks Canada.

Definition of Ecologically Sensitive Lands

The values of ecologically sensitive lands as they exist today and those values that may accrue to the site as a result of conservation initiatives are included in the consideration of what is ecologically sensitive for the purposes of a donation. The following general national definition has been developed for *ecologically sensitive lands*. They include:

- areas identified, designated or protected by a local, provincial, territorial, national or international system or body as ecologically significant or ecologically important;
- natural spaces of significance to the environment in which they are located;
- sites that have significant current ecological value, or potential for enhanced ecological value, as a result of their geographic proximity to other significant properties;
- municipal or rural lands that are zoned or designated for biodiversity objectives;
- natural buffers around environmentally sensitive areas such as water bodies, streams or wetlands; and
- areas or sites that contribute to the maintenance of biodiversity or Canada's environmental heritage.

More refined definitions of ecologically sensitive lands have been formulated in some provinces. Such criteria now exist in Ontario, Quebec and New Brunswick (see Appendix 1) and are being developed in several other provinces. Provincial criteria are based upon provincial land management practices and legislative requirements.

What Lands Qualify?

The new provisions of the *Income Tax Act* are specific to those donations of land that are under private title, thus excluding donation of leased rights of use to Crown-held properties. Water bodies and freshwater or ocean shoreline properties that are not in private title or where the title is in dispute, or unknown, do not qualify. Where ecologically sensitive lands are a part of a larger parcel of land, the entire donated property will be considered ecologically sensitive and qualifies in total as a gift.

These provisions do not apply to third party arrangements. For example, this tax benefit will not apply to donation of properties that are intended to be resold to generate revenue for acquisition of other lands. Ecological gifts for income tax purposes must fully satisfy legal definitions of what constitutes a gift established by Revenue Canada. Donors must also ensure that the techniques to establish the value of such gifts, for the purposes of a tax deductible receipt, use methods approved by Revenue Canada.

During 1996, all ecological gifts of easements were deemed by Revenue Canada to not have used accepted methods for establishing fair market value as required under the *Income Tax Act*. It was that Department's opinion that only fair market value appraisal techniques would be accepted, otherwise the value of an easement would be considered nominal as they are not bought or sold. However, after considerable input from conservation organizations, the February 18, 1997 Federal Budget indicated that the Government of Canada will accept tax receipts for ecological gifts of easements based on before-and-after methodologies. The *Act* now reads "the value of a gift of a servitude, a covenant or an easement to which land is subject is deemed to be the greater of its fair market value otherwise determined and the amount by which the fair market value of the land is reduced as a result of the making of the gift."

Only title transfers, covenants, easements and servitudes established through Common Law, the Civil Code in Quebec, or through particular provincial or territorial legislation are included. Provincial or territorial legislation allowing for establishment of conservation easements, covenants and/or servitudes are in place or under development in most provinces or territories. At present, in the absence of enabling legislation for covenants or easements, several jurisdictions restrict ecological gifts to land title donations.

A review of the status of such legislation in Canada can be found in *Canadian Legislation for Conservation Covenants, Easements and Servitudes: The Current Situation* by Silver *et al.* (1995) published as Report No. 95-1 by the North American Wetlands Conservation Council (NAWCC) (Canada). A second review of methods for establishing the value of conservation easements in Canada (Attridge 1997), also

published by the NAWCC (Canada) as Report No. 97-1, is entitled *Conservation Easement Valuation and Taxation in Canada*. Copies of these two reports and the paper noted earlier by Denhez (1992), may be obtained (a fee for distribution costs may be applicable) from the:

Secretariat
North American Wetlands Conservation Council (Canada)
Suite 200, 1750 Courtwood Crescent
Ottawa, Ontario
K2C 2B5
Phone: (613) 228-2601
Fax: (613) 228-0206

Capital Gains Tax

The amendments to the *Income Tax Act* do not include any tax exemptions for capital gains payable with regard to the donation of ecologically sensitive property. These donations are still subject to such tax provisions.

4. Qualified Recipients of Ecological Gifts

The changes to the *Income Tax Act* enacted on June 20, 1996 and proposed in July 1997, establish the criteria for extended benefits for ecological gifts to municipalities, registered charities and Crown agencies.

Municipalities

A qualified "municipality" includes any incorporated municipality in Canada, or subservient body or corporation of a municipality (such as a Water Board or Planning Authority) if it is in a legal position to issue tax receipts. The definition of a municipality also extends to similar levels of government within each province or territory (thus including Regional Governments and Rural Recreational Municipalities in several provinces).

Registered Charities

A qualified "registered charity" includes any non-government organization granted charitable status by Revenue Canada and one of the main purposes of which is, in the opinion of the federal Minister of the Environment, "the conservation and protection of Canada's environmental heritage." All other existing *Income Tax Act* rules regarding registered charitable organizations remain unchanged. Other semi-government bodies, such as the Conservation Authorities in Ontario, may also be

Table 1: Qualified Registered Charities

National Organizations:

- Canadian Council on Ecological Areas
- Canadian Nature Federation
- Ducks Unlimited Canada
- Land Stewardship Centre of Canada
- Nature Conservancy of Canada
- Rocky Mountain Elk Foundation
- Trans-Canada Trail Foundation
- Wildlife Habitat Canada

British Columbia:

- Burns Bog Conservation Society
- Central Okanagan Parks and Wildlife Trust
- Coast Islands Conservancy
- Comox Valley Community Land Society
- Cowichan Community Land Trust Society
- Denman Conservancy Association
- Federation of British Columbia Naturalists
- Friends of Rowbotham Ridge*
- Galiano Conservancy Association
- Heron Rocks Friendship Centre Society
- Hornby Island Conservancy
- Land Conservancy of British Columbia
- Nanaimo and Area Land Trust
- Nature Trust of British Columbia
- Quadra Island Conservancy
- Quesnel Telegraph Trail Preservation Society
- Salt Spring Island Conservancy
- Savary Island Land Trust*
- Turtle Islands Earth Stewards
- Vancouver Natural History Society
- Wild Bird Trust of British Columbia

Alberta:

- Alberta Fish and Game Association
- Alberta Sport Recreation, Parks and Wildlife Foundation

Saskatchewan:

- Home Place Conservancy of Saskatchewan*
- Meewasin Valley Authority
- Nature Saskatchewan
- Saskatchewan Archaeological Society
- Saskatchewan Wildlife Federation Habitat Trust Fund
- Wakamow Valley Authority
- Wascana Centre Authority

Manitoba:

- Delta Waterfowl Foundation
- Manitoba Naturalists Society
- MWF Habitat Foundation

Ontario:

- Ausable Bayfield Conservation Foundation
- Blue Mountain Watershed Trust
- Bruce Trail Association
- Canadian Thousand Islands Heritage Conservancy
- Catarraqui Region Conservation Authority
- Catfish Creek Conservation Authority
- Central Lake Ontario Conservation Authority
- Conservation Foundation of Algoma
- Conservation Foundation of Greater Toronto
- Couchiching Conservancy
- Crowe Valley Conservation Foundation
- Essex Region Conservation Authority
- Essex Region Conservation Foundation
- Federation of Ontario Naturalists
- Friends of Second Marsh
- Georgian Bay Trust Foundation
- Grand River Conservation Authority
- Grand Valley Conservation Foundation
- Grey Sauble Conservation Authority
- Grey Sauble Conservation Foundation
- Halton Region Conservation Authority
- Lakehead Conservation Foundation
- Lakehead Region Conservation Authority
- Lake Simcoe Region Conservation Foundation
- Long Point Basin Land Trust
- Long Point Foundation for Conservation
- Long Point Region Conservation Authority
- Lower Grand River Land Trust Foundation
- Maitland Valley Conservation Authority
- Maitland Valley Conservation Foundation
- Metropolitan Toronto and Region Conservation Authority
- Muskoka Heritage Foundation
- Niagara Peninsula Conservation Foundation
- Niagara Region Conservation Authority
- North Bay-Mattawa Conservation Authority
- Nottawasaga Valley Conservation Authority
- Ontario Federation of Anglers and Hunters
- Otonabee Region Conservation Authority
- Otanabee Region Conservation Foundation
- Rideau Valley Conservation Foundation
- Rideau Waterway Land Trust Foundation
- Royal Botanical Gardens

- Saugeen Valley Conservation Authority
- Saugeen Valley Conservation Foundation
- Sault Ste. Marie Region Conservation Authority
- South Nation River Conservation Authority
- St. Clair Region Conservation Foundation
- The Tropical Conservancy
- Thunder Bay Field Naturalists
- Upper Thames River Conservation Authority
- Upper Thames River Conservation Foundation

Quebec:

- Association pour la protection de l'environnement du lac Saint-Charles
- Fiducie foncière de la Vallée Ruiter/Ruiter Valley Land Trust
- Fiducie foncière du Mont Pinacle/Mont Pinacle Land Trust
- Fondation du lac Brome/Brome Lake Land Foundation
- Fondation québécoise pour la protection du patrimoine naturelle
- Heritage canadien du Québec
- L'île du Marais
- Les jardins de Métis
- Regroupement pour la préservation de l'île du Marais
- Société canadienne pour la conservation de la nature
- Société d'aménagement récréatif de la conservation de l'environnement du lac Saint-Pierre
- Société de conservation, d'interprétation et de recherche de Berthier et ses îles
- Société de protection foncière de Sainte-Adèle
- Société Duvetnor
- Société Provancher d'histoire naturelle du Canada
- Société québécoise pour la protection des oiseaux/Province of Quebec Society for the Protection of Birds

New Brunswick:

- Conservation Council of New Brunswick, Community Land Trust/Conseil de conservation du Nouveau-Brunswick, Société des terres communautaires
- Nature Trust of New Brunswick/Fondation pour la protection des sites naturels du Nouveau-Brunswick
- New Brunswick Wildlife Federation/Fédération de la faune du Nouveau-Brunswick

Newfoundland and Labrador:

- Newfoundland and Labrador Protected Areas Association

Nova Scotia:

- Blomidon Naturalist Society
- Bras D'or Preservation Foundation
- Federation of Nova Scotia Naturalists
- Kingsburg Coastal Conservancy
- Nova Scotia Bird Society Sanctuary Trust Fund
- Nova Scotia Nature Trust

Prince Edward Island:

- Island Nature Trust
- The Lucy Maude Montgomery Land Trust

** Status not confirmed*

qualified recipients if they have charitable status through parallel conservation foundations or in their role as Crown agencies.

A list of registered charities considered by the Minister of the Environment as of May 1, 1998 to be so qualified is summarized in Table 1. Charitable organizations of a national nature may receive ecological gifts located in any province or territory; other organizations either act within a province or more locally. In some provinces, several of these qualified charities are being granted self-certification authority as a result of the completion of federal-provincial Memoranda of Understanding for this initiative.

A complete list of qualified recipient agencies with addresses and phone/fax contact numbers where available is given in Appendix 2. Additional qualified charities will be added to this list as they are identified.

Organizations wishing to be listed as qualified recipient charities should request such listing and provide the details listed below to the following address: National Coordinator, Ecological Gifts Program, Canadian Wildlife Service, Environment Canada, Ottawa, Ontario, K1A 0H3. Phone (819) 953-0485, fax (819) 994-4445. A covering letter from an officer of the organization explaining the mission of the organization would also be helpful. The following details are required:

- The full legal name, postal address, phone and fax numbers of the charity.
- The charitable status registration number issued by Revenue Canada (or in Quebec, by Revenue Quebec for provincial organizations).
- A copy of the full statement of purpose of the organization demonstrating the organization has one of its stated purposes being the conservation of environmental heritage, e.g. ecologically sensitive lands conservation.

Organizations that are in the process of requesting charitable status or involved in land conservation initiatives as a non-profit group may also find it useful to contact this program. Many non-profit organizations that are involved in the acquisition of conservation lands in Canada are not registered charities. Some do not receive or manage lands but can act as facilitators in the process. These groups can work in close association with qualified charities and municipalities to facilitate gifts whereby tax benefits to the donor can be arranged. No attempt is made here to identify all of these organizations.

Crown Agencies

Organizations such as federal, territorial and provincial government parks and protected areas agencies and heritage conservation corporations are agencies of the Crown. Examples of provincial organizations include the Saskatchewan Wetland Conservation Corporation, the Manitoba Habitat Heritage Corporation and the Ontario

Heritage Foundation. The most recent provisions of the *Act* affect how these agencies operate with regard to conserving lands. As noted above, the Government of Canada is extending qualified recipient status for ecological gifts to all Crown agencies. Quebec residents should be aware that provincial benefits for ecological gifts do not currently apply for gifts to the Crown in Quebec. However, federal tax benefits would apply for a gift to the Crown.

5. Penalty Provisions

The June 20, 1996 amendments to the *Income Tax Act* include taxation penalties for non-approved land use changes or dispositions of gifts of title to ecologically sensitive properties. It should be noted that no such penalties exist for the donations and tax benefits administered under provisions of the *Quebec Income Tax Act*. A federal tax penalty equal to 50% of the fair market value of the property at the time of disposition or land use change (as opposed to the time of acquisition) may be imposed by Revenue Canada for federally administered ecological gifts. This would only apply if the disposition of a gifted title to such ecologically sensitive property or change in use is not approved. Some changes in land use or disposition may be permissible. These are subject to the approval of the authorities delegated implementation responsibilities by the Minister of the Environment.

The intent of this penalty provision is to allow for ongoing protection of the ecological values of such gifted lands. However, no formal process exists for review of such land use or title changes. It is expected that a simple exchange of written correspondence to the certification authority will be all that is necessary. Failure to request the advice and/or approval of this authority in advance could result in a significant tax penalty being imposed by Revenue Canada. It should be noted that Environment Canada staff and other delegated officers do not have the enforcement power in this initiative. Thus, they will not be inspecting or intervening except where their opinion as to the acceptability of a land use or land title change is requested.

In the case of ecological gifts of easements, covenants or servitudes related to such properties, it is not the intent of the Government of Canada to require approval of land use changes or title transfers as legal restrictions and penalties are inherent in such easements, covenants or servitudes under provincial law. Restrictions in use or access rights that are the subject of an ecological gift of an easement, covenant or servitude are attached to the title of the land and transfer with it.

In the event of a disposition or change in land use of such a property that is not approved by the federal Minister of the Environment, or other designated person, Revenue Canada requires completion of a T913 (96) Form entitled *Part XI.2 Tax*

Return – Tax in Respect of the Disposition of Certain Properties. Part B of this Form deals with tax payable on non-approved disposition or change in land use for ecological gifts.

Penalty provisions may be a cause for concern by some potential donors or recipient agencies. It is expected that the penalty provision would be applicable only to the transfer of titled property that was the object of an ecological gift. As noted above, in the case of a gifted easement, covenant or servitude, such a penalty likely does not apply although specific clarity on this will require Revenue Canada interpretation as cases arise. Individuals purchasing properties that are, or have been, the subject of an ecological gift for tax purposes should be made aware of their liabilities and responsibilities. Provincial and territorial easement, covenant and servitude legislation will govern the rules under which properties affected by these legal instruments can be altered or sold.

It must be emphasized that the penalty is likely to come into play only if a non-approved change in land use or disposition occurs of a gift of title to ecologically sensitive land. In cases where transfer of ownership or change in land use would be consistent with the original conservation objectives, no tax penalty will result.

It is recommended that recipient agencies approach delegated authorities acting for the Minister of the Environment to review any proposed changes in ownership or land use and have these noted, in writing, as being acceptable (or not). This measure is not designed to require formalized government agency approval of management plans for these properties. It is likely that many kinds of land use changes will be considered acceptable including enhancements of the ecological value of the site. Experience with this measure will provide examples of acceptable and non-acceptable land uses and dispositions.

Some donors wish to ensure their original objectives (e.g. keeping the site "natural") are maintained in terms of future uses of gifted ecologically sensitive lands. In such a case, it is recommended that a restrictive conservation covenant consistent with provincial or territorial legislation be attached to the title before the property title is transferred.

In the case of the winding up of a registered charity, existing federal and provincial corporations legislation already allows for transfer of an organization's assets (including disposal or transfer of land) to another registered charity with similar qualifications and objectives. In such a case, the donated property would transfer in ownership and not result in a tax penalty.

6. Designated Certification Authorities

Over the last two years, completion of federal-provincial implementation agreements is resulting in a mixture of federal, provincial and non-government officials being designated to act on behalf of the federal Minister of the Environment to certify ecological gifts. These positions, listed in full with addresses in Appendix 3, are summarized below.

A designated federal authority or any other person in a provincial or territorial government or non-government organization so designated to act on behalf of the federal Minister of the Environment exercises three functions:

- (a) certifies the character of ecological gifts on the required *Certificate for Donation of Ecologically Sensitive Land* form issued by Environment Canada (DOE 95-11) (except in Quebec where the provincial form must be used — see page 13).
- (b) certifies that the recipient agency for the gift is a qualified registered charity, an incorporated Canadian municipality or a Crown agency; and
- (c) responds to requests in writing to review proposed title transfers or changes in land use of ecologically sensitive lands.

Federal Officials

The Minister of the Environment has designated six Environment Canada senior managers to act as federal authorities for certifying ecological gifts and completion of the *Certificate for Donation of Ecologically Sensitive Land*. These officials are:

- Director General, Canadian Wildlife Service (Ottawa);
- Five Regional Directors for Environmental Conservation:
 - Pacific and Yukon Region (Delta, British Columbia);
 - Prairie and Northern Region (Edmonton, Alberta);
 - Ontario Region (Downsview, Ontario);
 - Quebec Region (Ste. Foy, Quebec); and
 - Atlantic Region (Sackville, New Brunswick).

In British Columbia, the Regional Director General, Pacific Region and the Executive Director, Habitat Enhancement Branch, Pacific Region of Fisheries and Oceans Canada are also designated as qualified certification authorities for gifts relating to anadromous fish habitat in that province.

Provincial Officials

Discussions with each province are focused on designating additional provincial and non-government officials to act on behalf of the federal Minister. These officials are being designated through federal-provincial agreements or administrative arrangements. Once these arrangements are in place, it is expected that the Environment Canada officer designated in those provinces will exercise certification

authority only in exceptional circumstances. Certification authority through provincial officials is now in effect in British Columbia, Saskatchewan, Quebec, Nova Scotia and New Brunswick. Discussions with several other provinces are continuing. At the present time, agreements with provincial authorities have resulted in the following officials being designated to act on the federal Minister's behalf for this measure:

- British Columbia: (a) Director, Wildlife Branch *or* (b) Director, Resource Stewardship Branch; *or* (c) Director, Fisheries Branch; *or* Manager, Habitat Conservation Trust Fund and Special Projects — British Columbia Ministry of Environment, Lands and Parks.
- Saskatchewan: (a) Director, Fish and Wildlife Branch *or* (b) Manager, Habitat Management Section, Fish and Wildlife Branch — Saskatchewan Department of Environment and Resource Management.
- Quebec: any Regional Director — Ministère de l'Environnement et de la Faune du Québec.
- New Brunswick: Deputy Minister, New Brunswick Department of Natural Resources and Energy.
- Nova Scotia: Deputy Minister, Nova Scotia Department of Natural Resources.

Non-Government Officials

Additional non-government officials in national or provincial conservation organizations have been granted status as certification authorities. This is subject to federal-provincial agreements on this issue now in effect in Nova Scotia and British Columbia. These agreements permit the Executive Directors (or a similar position) of several non-government organizations to "self-certify" ecological gifts to their organizations within these provinces.

The Executive Vice-President of Ducks Unlimited Canada and the President of the Nature Conservancy of Canada have now been designated as certification authorities with respect to gifts to their own organizations in both British Columbia and Nova Scotia. The Nature Trust of British Columbia, the Nature Trust of Nova Scotia and the Kingsburg Coastal Conservancy in Nova Scotia also have been designated this self-certification authority.

7. Donations

The following sections provide a general outline of the donation process for ecological gifts.

When is this Measure in Effect?

All donations of qualified properties concluded after February 27, 1995 will be able to use this change in the *Act*.

The Tax Receipt

A tax receipt for the fair market value of the gift of land title, or a receipt based upon an accepted methodology for the value of an easement, covenant or servitude, must be issued by a qualified Canadian municipality, a Crown agency, or a federally registered charity under this provision of the *Act*. The tax receipt must be attached to a completed and signed copy of the Environment Canada *Certificate for Donation of Ecologically Sensitive Land* (or the *Visa pour dons de terrains ou de servitudes ayant une valeur écologique* for donations in Quebec as described below).

The Certificate

The *Certificate for Donation of Ecologically Sensitive Land* must be completed and submitted to Revenue Canada with the tax receipt. Copies of this document are available from offices of the Regional Director, Environmental Conservation/Canadian Wildlife Service, Environment Canada or any designated provincial government or non-government official across Canada in either English or French.

Donations of ecological gifts made in Quebec must use the *Visa pour dons de terrains ou de servitudes ayant une valeur écologique* (Revenue Quebec Form No. TPF-712.0.2 94-12). These are available from regional offices of the Ministère de l'Environnement et de la Faune in Quebec. Quebec donors will work entirely within the system established under the *Quebec Income Tax Act* as amended in 1994 for donation of ecological gifts. These donors should file originals of the tax receipt and *Visa* form to Revenu Québec. A duplicate copy of the tax receipt and a photocopy of the *Visa* form should be sent to the federal income tax authorities with the donor's annual federal tax return.

Implementation Agreements

Environment Canada is leading the drafting of agreements with each province for implementation of this initiative. These will lay out procedures for the certification process consistent with provincial regulations. Some provinces may not participate in this program. In such cases, federal authorities will continue to administer the issuing of *Certificates*.

Tracking of Certificates

Environment Canada maintains a general reference file of the ecological gifts certified across Canada. Periodic reporting is undertaken by Environment Canada. Information on the identity of donors is kept confidential and all concerns for provisions of privacy legislation are being addressed.

From February 1995 through May 1998, at least 47 gifts of title, easements or covenants related to properties identified as ecologically sensitive lands have been donated across Canada. Gifts have been made to incorporated municipalities and to qualified non-government conservation organizations. Examples include the Nature Conservancy of Canada, Cataraqui Region Conservation Authority, Ducks Unlimited Canada, Halton Region Conservation Authority, St. Clair Region Conservation Authority, Long Point Region Conservation Authority, Rideau Waterway Trust, Rocky Mountain Elk Foundation, New Brunswick Nature Trust, Nova Scotia Nature Trust, British Columbia Nature Trust, Nanaimo and Area Land Trust and the Canadian Nature Federation. The total value of the tax receipts issued by these agencies is estimated to exceed \$12 million. These gifts involve an area of almost 5 000 ha of nationally or internationally significant habitat. Examples of ecological gifts include cliff, beach and coastal wetland habitats in New Brunswick, waterfront wetlands and woodland properties in Ontario, foothill and boreal mixed woodlands in Alberta, grassland habitats in Alberta and Saskatchewan, and oceanfront forest and desert steppe areas in British Columbia.

8. References

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Rubec, C. 1997. *Ecological Gifts: Implementing Provisions of the Income Tax Act of Canada*. Released September 3, 1997. Canadian Wildlife Service, Environment Canada. Ottawa, Ontario. 40 p.

Silver, T.M., I.C. Attridge, M. MacRae, and K.W. Cox. 1995. *Canadian Legislation for Conservation Covenants, Easements and Servitudes: The Current Situation*. Published in partnership with the Delta Waterfowl Foundation. Report No. 95-1. North American Wetlands Conservation Council (Canada). Ottawa, Ontario. 66 p.

9. For More Information

For further information please contact:

National Coordinator, Ecological Gifts
Habitat Conservation Division
Canadian Wildlife Service
Environment Canada
Ottawa, Ontario K1A 0H3
Fax: (819) 994-4445

Appendices

Appendix 1: Provincial Criteria for Ecologically Sensitive Lands

ONTARIO

The following information is provided to assist in the identification of ecologically sensitive lands for the purposes of the *Income Tax Act (Canada)* and donation of ecological gifts to qualified registered charities and municipalities in Ontario. This is effective April 1, 1996.

Ecologically sensitive lands are generally defined as areas or sites that presently, or in the future, could significantly contribute to the conservation of Canada's biodiversity and natural environmental heritage.

The listing below is divided into two parts:

- A. **Specific Categories** of lands that are deemed to be directly qualified as ecologically sensitive in specific locations in Ontario.
- B. **General Criteria** for other lands that may qualify as ecologically sensitive across Ontario.

A. Specific Categories of Qualified Lands

Lands, easements or covenants relative to such lands, which fall into one or more of the following categories shall be deemed to be ecologically sensitive lands in Ontario:

- A1. Significant portions of the habitat of species determined to be endangered, threatened or vulnerable in Ontario, as specified in a recovery plan or other biological study;
- A2. Areas designated as *Provincially Significant Wetlands*;
- A3. Provincial or regional *Areas of Natural and Scientific Interest*;
- A4. Designated *Areas of Concern* for biodiversity purposes as identified in Forest Management Plans;
- A5. Areas qualifying for the Conservation Land Tax Reduction Program;
- A6. Areas managed for wildlife habitat conservation purposes that qualify under the Managed Forest Tax Reduction Program;
- A7. Areas promoting the conservation of natural heritage and biodiversity that are identified within a regional or watershed plan or strategy developed by a recognized conservation organization;
- A8. Areas designated as a *World Heritage Site* for biodiversity conservation purposes, a core area of a UNESCO *Biosphere Reserve*, or a *Wetland of International Importance* under the Ramsar Convention;

- A9. Areas of biodiversity significance identified in a Canadian Heritage Rivers Management Plan or Strategy;
- A10. Areas designated in the Niagara Escarpment Plan as an *E Escarpment Protection Area* or an *E Escarpment Natural Area*;
- A11. Areas designated as *Natural Core*, *Natural Corridor*, *Sensitive Hydrological Feature*, *Regional Recharge*, *Regional Discharge* or *Significant Landform* within the Oak Ridges Moraine Strategy or Guidelines;
- A12. Areas designated *Core Area*, *Corridor* or *Restoration Area* in the Lake Ontario Greenway Strategy;
- A13. Areas designated for biodiversity conservation purposes within Management Plans or Strategies for the Trent-Severn or Rideau Waterways;
- A14. Areas within a municipal official plan or zoning by-law under the *Planning Act (Ontario)* designated as an *Environmentally Sensitive Area*, *Environmentally Significant Area*, *Environmental Protection Area*, *Restoration Area*, *Natural Heritage System* or other designation for similar purposes that is compatible with the conservation of the biodiversity, ecological features and functions of the site;
- A15. Areas within or adjacent to a Provincial Park, Provincial Park Reserve, Conservation Reserve, Conservation Area, Wilderness Area, Provincial Wildlife Area, National Wildlife Area, Migratory Bird Sanctuary, National Park, National Park Reserve or Ecological or Nature Reserve managed by a government or non-government agency;
- A16. Municipal parks or other protected areas designated or managed for biodiversity conservation purposes;
- A17. Areas identified as Carolinian Canada sites or alternate sites;
- A18. Areas designated as *Core Natural Area*, *Natural Area Buffer*, *Natural Area Link*, or *Valued Ecosystem Component* in the National Capital Greenbelt Master Plan by the National Capital Commission; and
- A19. Areas designated for biodiversity purposes by regional agencies such as the Niagara Parks Commission, St. Clair Parkway Commission, St. Lawrence Parks Commission and the Waterfront Regeneration Trust.

B. General Criteria for Other Ecologically Sensitive Lands

Lands, easements or covenants relative to such lands, which meet one or more of the following general criteria may also be considered to be ecologically sensitive lands in Ontario — subject to the approval of the federal Minister of the Environment or a person delegated by the Minister for this purpose. The term "significant" for the purposes below refers to definitions provided in Provincial Policy Statements.

- B1. Significant habitats such as alvars, prairies, cliffs, Great Lakes coastal habitats, old growth forest areas, glacial relic communities and sites with enduring geological features that contribute to biodiversity;

- B2. Areas of wildlife concentration such as bat caves, snake hibernacula, heronries, deer wintering yards and sites used by migratory water birds and other species for seasonal staging, feeding, breeding and like purposes;
- B3. Areas identified, designated or protected as ecologically significant or ecologically important by a government or non-government local, provincial, national or international system or body;
- B4. Significant water bodies, rivers, streams, shorelines, valleys, wetlands, groundwater recharge areas, headwaters and aquifers;
- B5. Significant wildlife or fish habitats;
- B6. Significant woodlands;
- B7. Areas that have significant current or potential for enhanced ecological values through restoration, remediation, management or geographic proximity to other ecologically significant properties;
- B8. Natural buffers and adjacent lands around areas identified under other ecologically sensitive lands categories or criteria that contribute to the conservation of biodiversity;
- B9. Natural links or corridors between areas identified under other ecologically sensitive lands categories or criteria that contribute to the conservation of biodiversity;
- B10. Areas used for long-term scientific study or baseline and benchmark monitoring of biodiversity; and
- B11. Areas that contribute to Canada's environmental heritage through the maintenance of the genetic diversity of species, ecosystem health, or landscape biodiversity, and other natural spaces of significance to the environment in which they are located.

The categories and criteria listed above, for the purposes of implementation of provisions in the *Income Tax Act (Canada)* for ecological gifts, have been agreed to by representatives of the Governments of Ontario and Canada. This list and criteria may be further elaborated and amended by agreement between Environment Canada and the Ontario Ministry of Natural Resources.

NEW BRUNSWICK

Ecologically sensitive lands in New Brunswick as stipulated in a Canada-New Brunswick Memorandum of Understanding effective August 22, 1996 include:

- 1. *Lands of High Species Diversity*: Supports unusually high diversity of plant and/or animal communities
- 2. *Lands of Rare or Endangered Habitats and/or Populations*: Supports populations and habitats of rare, threatened or endangered species; contains critical habitat of limited range, providing breeding, shelter or feeding sites for wildlife;

contains plant and/or animal associations and/or habitats which might be remnants of once larger habitats that have virtually disappeared.

- 3. *Restorable Ecologically Significant Areas*: Contains examples of modified or degraded ecosystems or sites capable of being restored to more natural conditions.
- 4. *Unique/Representative Ecosystems*: Contains outstanding and/or representative ecosystems, features, flora and fauna and/or unique plant/animal associations and/or habitats.

QUEBEC

Ecologically sensitive land (*un milieu écosensible*) in Quebec, as defined by the Ministère de l'Environnement et de la Faune du Québec, includes:

- 1. A natural space of significance to the environment in the area or on that site.
- 2. Wildlife and floristic habitats as defined in Quebec legislation.
- 3. A green- or blue-zoned area under municipal jurisdiction.
- 4. A natural space playing a role in buffering between a development zone and an environmentally sensitive site (such as a water body, marsh, etc.).
- 5. A habitat contributing to the preservation of biodiversity.
- 6. A degraded natural site that has a good chance of being restored within a reasonable time period.

Appendix 2: Qualified Recipient Agencies for Donation of Ecological Gifts

Municipalities and Crown Agencies

Qualified Canadian municipalities must be incorporated and capable of issuing tax deductible receipts. Crown agencies of federal, provincial or territorial governments (subject to adoption by Parliament of legislative changes to the *Income Tax Act*) are also proposed to be recognized as qualified recipients for such gifts.

Charities

Qualified charities must be: (a) federally registered as a charity in Canada (which includes organizations working nationally, provincially or locally); (b) have as one of its primary purposes the conservation of environmental heritage; and (c) demonstrate a willingness and capacity to receive such a gift.

The following list of over 120 charities (and some related organizations) is designed to assist federal and provincial or other delegated officials and agencies across Canada in the administration of the donation process. All of the following charitable organizations are believed to meet these criteria or can be helpful to contact for assistance in pursuing a donation of ecologically sensitive land. This list is effective May 1, 1998. The list will be revised on a periodic basis to reflect new information as it is received. Qualified organizations not listed here will be added in future releases of this report.

National Organizations

The following national organizations are involved in the conservation of ecologically sensitive land in all the provinces and territories of Canada.

Canadian Council on Ecological Areas (CCEA)
 2067 Fairbanks Avenue
 Ottawa, Ontario
 K1H 5Y9

Fax: (613) 521-4808

The CCEA is a national organization incorporated in 1982. The CCEA is committed to promoting the establishment of a comprehensive network of protected areas that are representative of Canada's terrestrial and marine ecosystems. It currently does not receive land donations but can facilitate such donations and provide helpful information.

Canadian Nature Federation
 Suite 520
 1 Nicholas Street
 Ottawa, Ontario
 K1N 7B7
Phone: (613) 562-3447
Fax: (613) 562-3371

Ducks Unlimited Canada
 Oak Hammock Marsh
 Conservation Centre
 Stonewall, Manitoba
 ROC 2Z0
Phone: (204) 467-3000
Fax: (204) 467-9028

Ducks Unlimited Canada also has provincial and territorial offices which are listed below respectively.

Land Stewardship Centre of Canada
 13 Mission Avenue
 St. Albert, Alberta
 T8N 1H6
Phone: (403) 458-5700
Fax: (403) 458-5708

Nature Conservancy of Canada
 110 Eglington Avenue West
 Fourth Floor
 Toronto, Ontario
 M4R 2G5

Phone: (416) 932-3202

Fax: (416) 932-3208

Several regional offices of the Nature Conservancy of Canada are also listed below.

Rocky Mountain Elk Foundation

Three provincial offices of this organization are listed below under British Columbia, Alberta and Saskatchewan.

Trans Canada Trail Foundation
 5417 Centre Crescent N.W.
 Calgary, Alberta
 T2K 0V5

or

P.O. Box 1320, Station H
 Montreal, Quebec
 H3G 2N3
Phone: (403) 246-4777
 1-800-465-3636

The Trans Canada Trail Foundation operates through 12 provincial and territorial Trail Councils; contacts for these are available from the addresses above.

Wildlife Habitat Canada
 Suite 200
 7 Hinton Avenue North
 Ottawa, Ontario
 K1Y 4P1
Phone: (613) 722-2090
Fax: (613) 722-3318
Wildlife Habitat Canada currently does not receive land donations but can facilitate such donations and provide helpful information.

Provincial, Territorial, Regional and Local Organizations

British Columbia

Burns Bog Conservation Society
 203 - 11961 88th Avenue
 Delta, British Columbia
 V4C 3C9
 Phone: (604) 572-0373
 Fax: (604) 572-0374

Central Okanagan Parks
 and Wildlife Trust
 P.O. Box 1233
 Kelowna, British Columbia
 V1Y 7V8
 Phone: (604) 861-6160
The area of activities is limited to School District No. 23.

Coast Islands Conservancy
 c/o R.R. #1, Gallagher Bay Road
 Mayne Island, British Columbia
 V0N 2J0

Comox Valley Community Land Society
 279 Second Street
 Courtenay, British Columbia
 V9N 1B6

Cowichan Community Land Trust
 Society
 #6 - 55 Station Street
 Duncan, British Columbia
 V9L 1M2
 Phone: (250) 746-0227
 Fax: (250) 746-9608

Denman Conservancy Association
 P.O. Box 60
 Denman Island, British Columbia
 V0R 1T0

Ducks Unlimited Canada
 Provincial Office
 954A Laval Crescent
 Kamloops, British Columbia
 V2C 5P5
 Phone: (604) 374-8307
 Fax: (604) 374-6287

Federation of British Columbia
 Naturalists
 321 - 1367 Broadway
 Vancouver, British Columbia
 V6H 4A9
 Phone: (604) 737-3057
 Fax: (604) 738-7175

Friends of Rowbotham Ridge
 Parksville, British Columbia
The status of this organization requires confirmation; no current mailing address is available.

Galiano Conservancy Association
 R.R. #1, Porlier Pass Road
 Galiano Island, British Columbia
 V0N 1P0

Heron Rocks Friendship Centre Society
 Hornby Island, British Columbia
 V0R 1Z0

Hornby Island Conservancy
 P.O. Box 55
 Hornby Island, British Columbia
 V0R 1Z0

Islands Trust Fund
Suite 200, 1627 Fort Street
Victoria, British Columbia
V8R 1H8

Phone: (250) 405-5174/405-5151
Fax: (250) 405-5155

The Islands Trust Fund is a provincial Crown agency. Donations to the Fund are considered gifts to the Crown and as such the Islands Trust Fund issues tax deductible receipts. The Fund also can be of assistance in working with donors regarding conservation covenants and landowner stewardship.

Land Conservancy of British Columbia
5793 Old West Saanich Road
Victoria, British Columbia
V8X 3X3
Phone: (250) 361-7693
Fax: (250) 744-2251

Nanaimo and Area Land Stewards Society (Nanaimo and Area Land Trust)
2948 Hammond Bay Road
Nanaimo, British Columbia
V9T 1E2
Phone: (250) 758-5490

Nature Conservancy of Canada
2nd Floor, 827 West Pender Street
Vancouver, British Columbia
V6C 3G8
Phone: (604) 684-1654
Fax: (604) 276-4242
or

Nature Conservancy of Canada
11025 Chalet Road, R.R. #4
Sidney, British Columbia
V8L 3G8
Phone: (604) 656-6286

Nature Trust of British Columbia
808 - 100 Park Royal South
West Vancouver, British Columbia
V7T 1A2
Phone: (604) 925-1128
Fax: (604) 926-3482

Quadra Island Conservancy
P.O. Box 202
Heriot Bay, British Columbia
V0P 1H0

Quesnel Telegraph Trail Preservation Society
RR #3, Box 34, Booth Site
Quesnel, British Columbia
V2J 3H7

Rocky Mountain Elk Foundation
S11 - C104, RR #1
Chase, British Columbia
VOE 1MO

Salt Spring Island Conservancy
P.O. Box 722, Ganges Post Office
Salt Spring Island, British Columbia
V8K 2W3

Savary Island Land Trust
P.O. Box 141
Lund, British Columbia
V0N 2G0
The charitable status of this organization has not been confirmed by Environment Canada.

Turtle Islands Earth Stewards
Box 3308
Salmon Arm, British Columbia
V1E 4S1
Phone: (604) 832-3993
Fax: (604) 832-9942
Area of activity is mainly the North Okanagan and Shuswap.

Vancouver Natural History Society
P.O. Box 3021, Main Post Office
Vancouver, British Columbia
V6B 3X5
Phone: (604) 737-3074

Wild Bird Trust of
British Columbia
124 - 1489 Marine Drive
West Vancouver, British Columbia
V7T 1B8
Phone: (604) 922-1550
Fax: (604) 922-8407

Alberta

Alberta Fish and Game Association
6924 - 104 Street
Edmonton, Alberta
T6H 2L7
Phone: (403) 437-2342
Fax: (403) 438-6872

Alberta Sport Recreation, Parks
and Wildlife Foundation
8th Floor
10405 Jasper Avenue
Edmonton, Alberta
T5J 3N4
Phone: (403) 422-1097
Fax: (403) 427-5980

Ducks Unlimited Canada
Provincial Office
Suite 202
10470 - 176 Street
Edmonton, Alberta
T5S 1L3
Phone: (403) 498-2002
Fax: (403) 489-1856

Nature Conservancy of Canada
Western Canada Regional Office
Suite 3400
Western Canadian Place
707 - 8th Avenue S.W.
Calgary, Alberta
T2P 1H5
Phone: (403) 294-7064
Fax: (403) 265-8263

Rocky Mountain Elk Foundation
P.O. Box 940
Rocky Mountain House, Alberta
TOM 1T0
Phone: (403) 845-6492
Fax: (403) 845-2410

Saskatchewan

Ducks Unlimited Canada
 Provincial Office
 P.O. Box 4465
 1606 4th Avenue
 Regina, Saskatchewan
 S4P 3W7
 Phone: (306) 569-0424
 Fax: (306) 565-3699

Home Place Conservancy
 of Saskatchewan
 57 Malone Crescent
 Regina, Saskatchewan
 S4S 5J4
 Phone: (306) 586-9268
 Fax: (306) 586-4634

The Conservancy is not yet a registered charity and thus not currently a qualified recipient for ecological gifts. However, the organization is expressly focused on sensitive lands conservation and has applied for charitable status with Revenue Canada.

Meewasin Valley Authority
 Suite 402, 3rd Avenue South
 Saskatoon, Saskatchewan
 S7K 3G5
 Phone: (306) 665-6887
 Fax: (306) 665-6117

Nature Saskatchewan
 Room 206, 1860 Lorne Street
 Regina, Saskatchewan
 S4P 2I7
 Phone: (306) 780-9273
 Fax: (306) 780-9263

Rocky Mountain Elk Foundation
 1416 Athabasca West
 Moose Jaw, Saskatchewan
 S6H 6E1
 Phone: (306) 691-2854
 Fax: (306) 691-2856

Saskatchewan Archaeological Society
 Suite 5
 816 First Avenue North
 Saskatoon, Saskatchewan
 S7K 1Y3
 Phone: (306) 664-4124

Saskatchewan Wetland Conservation
 Corporation (SWCC)
 Suite 202, 2050 Cornwall Street
 Regina, Saskatchewan
 S4P 2K5
 Phone: (306) 787-0726
 Fax: (306) 787-0780

The SWCC is a provincial Crown corporation. Donations to this agency are considered gifts to the Crown and as such the Corporation issues tax deductible receipts. It can also be of assistance in working with donors regarding land donations to other organizations in Saskatchewan.

Saskatchewan Wildlife Federation
 Habitat Trust Fund
 444 River Street West
 Moose Jaw, Saskatchewan
 S6H 6H6
 Phone: (306) 693-9022
 Fax: (306) 692-4370

Wakamow Valley Authority
 P.O. Box 1266
 Moose Jaw, Saskatchewan
 S6H 4P9
 Phone: (306) 692-2717
 Fax: (306) 692-8188

Wascana Centre Authority
 2900 Wascana Drive
 Regina, Saskatchewan
 S4P 3S7
 Phone: (306) 522-3661
 Fax: (306) 565-2742

Manitoba

Delta Waterfowl Foundation
R.R. #1
Portage la Prairie, Manitoba
R1N 3A1
Phone: (204) 726-9555

Ducks Unlimited Canada
Provincial Office
Oak Hammock Marsh
Conservation Centre
P.O. Box 1160
Stonewall, Manitoba
R0C 2Z0
Phone: (204) 467-3000
Fax: (204) 467-9028

Manitoba Habitat Heritage
Corporation (MHHC)
200 - 1555 St. James Street
Winnipeg, Manitoba
R3H 1B5
Phone: (204) 784-4354
Fax: (204) 784-4359

The MHHC is a provincial Crown corporation. Donations to this agency are considered gifts to the Crown and as such the Corporation issues tax deductible receipts. It can also be of assistance in working with donors regarding land donations to other organizations in Manitoba.

Manitoba Naturalists Society
401 - 63 Albert Street
Winnipeg, Manitoba
R3B 1G4
Phone: (204) 943-9029

MWF Habitat Foundation
70 Stevenson Road
Winnipeg, Manitoba
R3H 0W7
Phone: (204) 633-5967
Fax: (204) 632-5200

Ontario

Ausable Bayfield Conservation Foundation
R.R. #3
Exeter, Ontario
NOM 1S5
Phone: (519) 235-2610
Fax: (519) 235-1963

Blue Mountain Watershed Trust
189 Minnesota Street
Collingwood, Ontario
L9Y 3S4
Phone: (705) 445-6391
Fax: (705) 424-2115

The Trust is focused on restoration, conservation and sustainable use of the Blue Mountain Watershed on the edge of Georgian Bay, Ontario.

Bruce Trail Association
P.O. Box 857
Hamilton, Ontario
L8N 3N9
Phone: (905) 529-6821
Toll free: 1-800-665-HIKE
Fax: (905) 529-6823

Canadian Thousand Islands Heritage Conservancy
P.O. Box 254
Lansdowne, Ontario
K0E 1L0
Phone: (613) 659-7066

Cataraqui Region Conservation Authority
1641 Perth Road
P.O. Box 160
Glenburnie, Ontario
K0H 1S0
Phone: (613) 546-4228
Fax: (613) 547-6474

Catfish Creek Conservation Authority
R.R. #5
Aylmer, Ontario
N5H 2R4
Phone: (519) 773-9037/644-0438
Fax: (519) 765-1489

Central Lake Ontario Conservation Authority
100 Whiting Street
Oshawa, Ontario
L1H 3T3
Phone: (905) 579-0412
Fax: (905) 579-0994

Conservation Foundation of Greater Toronto
See Metropolitan Toronto and Region Conservation Authority.

Conservation Foundation of Algoma
See Sault Ste. Marie Conservation Authority.

Conservation Ontario (formerly Association of Conservation Authorities of Ontario)
120 Bayview Parkway
P.O. Box 11
Newmarket, Ontario
L3Y 4W3
Phone: (905) 895-0716
Fax: (905) 895-0751

Conservation Ontario is not a registered charity but can facilitate donations to all of Ontario's Conservation Authorities, most of which have independent charitable status and can receive gifts of land for conservation purposes.

Couchiching Conservancy
333 Mary Street
Orillia, Ontario
L3V 3E9

Phone: (705) 835-2674

The area of activities of the Conservancy is the watershed of Lake Couchiching.

Crowe Valley Conservation Foundation
P.O. Box 416
Marmora, Ontario
K0K 2M0
Phone: (613) 472-3137
Fax: (613) 472-5516

Ducks Unlimited Canada
Provincial Office
566 Welham Road
Barrie, Ontario
L4M 6E7
Phone: (705) 721-4444
Fax: (705) 721-4999

Essex Region Conservation Authority
and Essex Region Conservation
Foundation
360 Fairview Avenue West
Essex, Ontario
N8M 1Y6
Phone: (519) 776-5209
Fax: (519) 776-8688

Federation of Ontario Naturalists
355 Lesmill Road
Don Mills, Ontario
M3B 2W8
Phone: (416) 444-8419
Fax: (416) 444-9866

Friends of Second Marsh
206 King Street East
P.O. Box 26066, RPO King Street
Oshawa, Ontario
L1H 8R4
Phone: (905) 579-0411 Ext. 27
Fax: (905) 579-0994

Georgian Bay Trust Foundation
c/o 58 Glencairn Avenue
Toronto, Ontario
M4R 1M8
Phone: (416) 932-1334
Fax: (416) 489-2906
The area of activities of the Foundation is the eastern shores of Georgian Bay.

Grand River Conservation Authority and
Grand Valley Conservation Foundation
400 Clyde Road
P.O. Box 729
Cambridge, Ontario
N1R 5W6
Phone: (519) 621-2761
Fax: (519) 621-4844

Grey Sauble Conservation Authority
and Grey Sauble Conservation
Foundation
R.R. #4
Owen Sound, Ontario
N4K 5N6
Phone: (519) 376-3076
Fax: (519) 371-0437

Halton Region Conservation Authority
2596 Britannia Road West
R.R. #2
Milton, Ontario
L9T 2X6
Phone: (905) 336-1158
Fax: (905) 336-7014

Lakehead Conservation Foundation
 1136 Oliver Road
 P.O. Box 3745
 Thunder Bay, Ontario
 P7B 6E3
 Phone: (807) 345-2377

Lakehead Region Conservation Authority
 130 Conservation Road
 P.O. Box 3476
 Thunder Bay, Ontario
 P7B 5J9
 Phone: (807) 344-5857
 Fax: (807) 345-9156

Lake Simcoe Region Conservation Foundation
 120 Bayview Parkway, P.O. Box 282
 Newmarket, Ontario
 L3Y 4X1
 Phone: (905) 895-1281
 Fax: (905) 853-5881

Long Point Basin Land Trust
 R.R. #3
 Simcoe, Ontario
 N3Y 4K2
 Phone: (519) 428-1584
 Fax: (519) 428-8081

Long Point Foundation for Conservation
 P.O. Box 1
 Vittoria, Ontario
 NOE 1W0
 Phone: (519) 426-1281

Long Point Region Conservation Authority
 R.R. #3
 Simcoe, Ontario
 N3Y 4K2
 Phone: (519) 428-4623
 Fax: (519) 428-1520

Lower Grand River Land Trust Foundation
 General Delivery
 Cayuga, Ontario
 NOA 1E0
 Phone: (905) 772-3391 ext. 250
 Fax: (905) 772-3878

Maitland Valley Conservation Authority and Maitland Valley Conservation Foundation
 P.O. Box 127
 Wroxeter, Ontario
 NOG 2X0
 Phone: (519) 335-3557
 Fax: (519) 335-3516

Metropolitan Toronto and Region Conservation Authority and Conservation Foundation of Greater Toronto
 5 Shoreham Drive
 Downsview, Ontario
 M3N 1S4
 Phone: (416) 661-6600 Ext. 276
 Fax: (416) 661-6898

Muskoka Heritage Foundation
 P.O. Box 482
 Bracebridge, Ontario
 P1L 1T8
 Phone: (705) 645-7393
The area of activities of the Foundation is the District of Muskoka.

Niagara Region Conservation Authority and Niagara Peninsula Conservation Foundation
 2358 Centre Street
 Allenburg, Ontario
 LOS 1A0
 Phone: (905) 227-1013
 1-800-263-4760
 Fax: (905) 227-2998

North Bay-Mattawa Conservation Authority
R.R. #5, Site 12, Comp. 5
233 Birchs Road
North Bay, Ontario
P1B 8Z4
Phone: (705) 474-5420
Fax: (705) 474-9793

Nottawasaga Valley Conservation Authority
R.R. #1
Angus, Ontario
LOM 1B0
Phone: (705) 424-1479
Fax: (705) 424-2115

Ontario Heritage Foundation
10 Adelaide Street West
Toronto, Ontario
M5C 1J3
Phone: (416) 325-5000
Fax: (416) 325-5071

The Ontario Heritage Foundation is a not-for-profit Crown agency of the Government of Ontario. Gifts to this Foundation are gifts to the Crown and as such tax deductible receipts are issued. The Foundation can also assist donors in making ecological gifts to other qualified bodies in Ontario.

Ontario Federation of Anglers and Hunters
P.O. Box 2800
Peterborough, Ontario
K9J 8L5
Phone: (705) 748-6324
Fax: (705) 748-9577

Otonabee Region Conservation Authority and Otonabee Region Conservation Foundation
380 Armour Road
Time Square, Suite 200
Peterborough, Ontario
K9H 7L7
Phone: (705) 745-5791
Fax: (705) 745-7488

Rideau Valley Conservation Foundation
1127 Mill Street
P.O. Box 599
Manotick, Ontario
K4M 1A5
Phone: (613) 692-3571
Fax: (613) 692-0831

Rideau Waterway Land Trust Foundation
P.O. Box 249
Portland, Ontario
K0G 1V0
Phone: (613) 595-2432

The area of activities of the Foundation is the landscape that can be viewed from the Rideau and Tay Canals.

Royal Botanical Gardens
P.O. Box 399
Hamilton, Ontario
L8N 3H8
Phone: (905) 527-1158
Fax: (905) 577-0375

Saugeen Valley Conservation Authority and Saugeen Valley Conservation Foundation
R.R. #1
Hanover, Ontario
N4N 3B8
Phone: (519) 364-1255
Fax: (519) 364-6990

Sault Ste. Marie Conservation Authority and Conservation Foundation of Algoma
1100 Fifth Line East
Sault Ste. Marie, Ontario
P6A 5K7
Phone: (705) 946-8530
Fax: (705) 946-8533

South Nation River Conservation Authority/Société d'aménagement de la Rivière Nation Sud
P.O. Box 69
Berwick, Ontario
K0C 1G0
Phone: (613) 984-2949
Fax: (613) 984-2872

St. Clair Region Conservation Foundation
205 Mill Pond Crescent
Strathroy, Ontario
N7G 3P9
Phone: (519) 245-3710
Fax: (519) 245-3348

The Tropical Conservancy
171 Abbey Hill Drive
Kanata, Ontario
K2L 2E9
Phone: (613) 759-1786
Fax: (613) 831-4830

This organization is currently only active within Canada in Ontario but also has programs outside of Canada.

Thunder Bay Field Naturalists
P.O. Box 1073
Thunder Bay, Ontario
P7C 4X8
Phone: (807) 344-6511

Upper Thames River Conservation Authority and Upper Thames River Conservation Foundation
R.R. #6
London, Ontario
N6A 4C1
Phone: (519) 451-2800
Fax: (519) 451-1188

Quebec

The majority of the following organizations are recognized by the Quebec Ministry of Revenue as qualified recipient charities operating within the Province of Quebec. Gifts of ecologically sensitive lands to these organizations must be certified by the designated authorities in the Quebec Ministry of Environment and Wildlife using the provincially approved documentation.

Association pour la protection de l'environnement du lac Saint-Charles
433, rue Delage est
Lac Saint-Charles, Quebec
G0A 2H0
Phone: (418) 849-4985
Fax: (418) 849-4985

Canards Illimités Canada
Provincial Office
Bureau 260
710, rue Bouvier
Quebec, Quebec
G2J 1C2
Phone: (418) 623-1650
Fax: (418) 623-0420

Fiducie foncière de la Vallée Ruiter/
Ruiter Valley Land Trust
C.P. 462
Mansonville, Quebec
JOE 1X0
Phone: (514) 243-0727
Fax: (514) 242-1366

Fiducie foncière du Mont Pinacle/
Mont Pinacle Land Trust
2, Place de l'Hotel-de-Ville
Freightsburg, Quebec J0J 1C0
Phone: (514) 298-5398
Fax: (514) 298-5088

Fondation du lac Brome/
Brome Lake Land Foundation
C.P. 1058
Ville de Lac-Brome, Quebec
JOE 1V0

The area of activities of the Foundation is the Brome Lake watershed.

Fondation québécoise pour la protection du patrimoine naturel
Chambre 3058, Dépt. de biologie
Pavillon Vachon
Université Laval
Ste-Foy, Quebec
G1K 7P4
Phone: (418) 656-3102
Fax: (418) 656-2043

Heritage canadien du Québec
1181, rue de la Montage
Montreal, Quebec
H3G 1Z2
Phone: (514) 393-1417
Fax: (514) 393-9444

L'île du Marais
C.P. 21
Katevale, Quebec
JOB 1W0
Phone: (819) 842-4460
Fax: (819) 843-8527

Les Jardins de Métis

C.P. 242

Mont-Joli, Quebec

G5H 3L1

Phone: (418) 775-2221

Fax: (418) 775-6201

Société canadienne pour la conservation de la nature/Nature Conservancy of Canada

Suite 3900

1, Place Ville-Marie

Montreal, Quebec

H3B 4M7

Phone: (514) 878-8806

Fax: (514) 866-2241

Société d'aménagement récréatif pour la conservation de l'environnement du lac Saint-Pierre

2335, route du Fleuve Ouest

Nicolet, Quebec

J0G 1E0

Phone: (819) 293-4810

Fax: (819) 293-4250

Société de conservation, d'interprétation et de recherche de Berthier et ses îles

Bureau 206

670, rue Montcalm

C.P. 1499

Berthierville, Quebec

J0K 1AO

Phone: (514) 836-7028

Société de protection foncière de Sainte-Adèle

Suite 608

250, rue Chamonix

Sainte-Adèle, Quebec

J0R 1L0

Phone: (514) 229-6361

Fax: (514) 282-9841

Société Duvetnor

200, rue Hayward

C.P. 305

Rivière-du-Loup, Quebec

G5R 3Y9

Phone: (418) 867-1660

Fax: (418) 867-3639

Société Provancher d'histoire naturelle du Canada

9141, avenue du Zoo

Charlesbourg, Quebec

G1G 4G4

Phone: (418) 843-6416

Fax: (418) 843-6416

Société québécoise pour la protection des oiseaux/Province of Quebec Society for the Protection of Birds

C.P. 43, Station B

Montreal, Quebec

H3B 3J5

Phone: (514) 987-1189/637-2141

New Brunswick

Conservation Council of New Brunswick, Community Land Trust
180 St. John Street
Fredericton, New Brunswick
E3B 4A9
Phone: (506) 459-1851
Fax: (506) 458-1047

Ducks Unlimited Canada
P.O. Box 726, Station A
Fredericton, New Brunswick
E3B 5B4

Nature Trust of New Brunswick/
Fondation pour la protection des sites
naturels du Nouveau-Brunswick
404 Queen Street
P.O. Box 603, Station A
Fredericton, New Brunswick
E3B 5A6
Phone: (506) 457-2398
Fax: (506) 450-2137

New Brunswick Wildlife Federation
P.O. Box 20211
Fredericton, New Brunswick
E3B 7A2

Nova Scotia

Blomidon Naturalist Society
Avonport, Nova Scotia
B0P 1B0

Bras D'or Preservation Foundation
1601 Lower Water Street
P.O. Box 730
Halifax, Nova Scotia
B3J 2V1

Ducks Unlimited Canada
Provincial Office
9 Havelock Street
P.O. Box 430
Amherst, Nova Scotia
B4H 3Z5
Phone: (902) 667-8726
Fax: (902) 667-0916

Federation of Nova Scotia Naturalists
c/o Nova Scotia Museum of
Natural History
1747 Summer Street
Halifax, Nova Scotia
B3H 3A6
Phone: (902) 466-7168/467-3380

Kingsburg Coastal Conservancy
Sec. 1A, Box 1, RR #1
Rose Bay, Nova Scotia
B0J 2X0
Phone: (902) 766-4527
Fax: (902) 766-4368

Nova Scotia Bird Society
Sanctuary Trust Fund
c/o Nova Scotia Museum of
Natural History
1747 Summer Street
Halifax, Nova Scotia
B3H 3A6
Phone: (902) 477-6036
Fax: (902) 688-2131

Nova Scotia Nature Trust
P.O. Box 2202
Halifax, Nova Scotia
B3J 3C4
Phone: (902) 425-LAND (425-5263)
Fax: (902) 494-3728

Prince Edward Island

Island Nature Trust
P.O. Box 265
Charlottetown, Prince Edward Island
C1A 7K4
Phone: (902) 892-7513

Lucy Maude Montgomery
Land Trust
P.O. Box 2233
Charlottetown, Prince Edward Island
C1A 8B9
Phone: (902) 368-8004

Newfoundland and Labrador

Newfoundland and Labrador
Protected Areas Association
Box 1027, Station C
St. John's, Newfoundland
A1C 5M5
Phone/fax: (709) 726-2603

Yukon

Ducks Unlimited Canada
Territorial Office
Suite B1
302 Steele Street
Whitehorse, Yukon
Y1A 2C5
Phone: (403) 668-3825
Fax: (403) 668-3884

Northwest Territories

Ducks Unlimited Canada
Territorial Office
Box 1438
4897 - 52nd Avenue
Lower Level City Hall
Yellowknife, Northwest Territories
X1A 2P1
Phone: (403) 873-6714
Fax: (403) 873-9306

Appendix 3: Certification Authorities for Donation of Ecological Gifts

British Columbia

Any of:

- Director, Wildlife Branch
- Director, Fisheries Branch
- Director, Resource Stewardship Branch
- Manager, Habitat Conservation Trust Fund and Special Projects

British Columbia Ministry of Environment, Lands and Parks
2975 Jutland Road
P.O. Box 9374, STN PROV GOV
Victoria, British Columbia
V8W 9M4

For gifts of anadromous fish habitat:

Regional Director General
or
Executive Director
Habitat Enhancement Branch
Pacific Region
Fisheries and Oceans Canada
Suite 400
555 West Hastings Street
Vancouver, British Columbia
V6B 5G3

Gifts within British Columbia to the following non-government organizations operating in British Columbia may also be directly certified by these organizations:

- Ducks Unlimited Canada
- The Nature Conservancy of Canada
- The Nature Trust of British Columbia

Alberta, Manitoba and the Northwest Territories

Regional Director
Environmental Conservation
Environment Canada
Twin Atria Building, Second Floor
4999 - 98 Avenue
Edmonton, Alberta
T6B 2X3

Saskatchewan

Director
or
Manager, Habitat Section
Fish and Wildlife Branch
Saskatchewan Department of Environment and Resources Management
Room 438
3211 Albert Street
Regina, Saskatchewan
S4S 5W6

Ontario

Regional Director
Environmental Conservation
Environment Canada
4905 Dufferin Street
Downsview, Ontario
M3H 5T4

Quebec

Donors in Quebec should contact any Regional Director of the Ministère de l'Environnement et de la Faune du Québec.

Nova Scotia

For gifts to all municipalities and non-government organizations that are not self-certifying:

Deputy Minister
 Department of Natural Resources
 c/o Manager, Wildlife Resources
 136 Exhibition Street
 Kentville, Nova Scotia
 B4N 4ES

Eight non-government organizations in Nova Scotia have been offered the authority to "self-certify" ecological gifts. To date, the following four organizations have agreed to this and, thus, may receive and certify gifts within Nova Scotia to their own organization:

- Ducks Unlimited Canada
- Kingsburg Coastal Conservancy
- Nature Conservancy of Canada
- Nova Scotia Nature Trust

Prince Edward Island and Newfoundland/Labrador

Regional Director
 Environmental Conservation
 Environment Canada
 P.O. Box 1590
 Sackville, New Brunswick
 E0A 3C0

New Brunswick

Deputy Minister
 New Brunswick Department of Natural Resources and Energy
 P.O. Box 6000
 Fredericton, New Brunswick
 E3B 5H1

Yukon

Regional Director
 Environmental Conservation
 Environment Canada
 RR #1
 5421 Robertson Road
 Delta, British Columbia
 V4K 3N2

**Appendix 4. Examples of the Federal and Quebec Certification
Forms for Ecological Gifts**

Certificate for Donation of Ecologically Sensitive Land

(with respect to the Income Tax Act of Canada)

Please print clearly

This form must be completed by a representative of a provincial ministry or other agency delegated by the Minister of the Environment to attest that:

- the land or covenant, easement or servitude that is the object of this gift to a Canadian municipality or registered charity is ecologically sensitive, and
- if the recipient of this gift is a registered charity in Canada, at the time of the gift, it has as a principal objective the conservation of Canada's environmental heritage.

This certificate permits the donor to receive a deduction in taxable income (if a corporation) or a non-refundable tax credit (if an individual). A tax receipt should accompany this certificate when submitting your annual income tax return to Revenue Canada.

Identification of Donor

Name	S.I.N. (if an individual)
Address	

Certification of Ecological Sensitivity of Donation

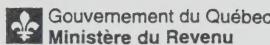
Type of Donation:	<input type="checkbox"/> Land	<input type="checkbox"/> Covenant	<input type="checkbox"/> Easement	<input type="checkbox"/> Servitude	Area (hectares or acres, if applicable) _____
Location and Legal Description of the Donated Land					
The Minister of the Environment attests that, with respect to this gift, the above described land which is the object of this donation is ecologically sensitive and of significant value to Canada's environmental heritage.					
Name and Position of Minister or Delegated Authority					
Signature	Date				

Identification of Recipient

Name of Organization or Municipality
Address
Charitable Tax Number (if not a municipality)

Certification of Qualification of a Recipient Registered Charity

The Minister of the Environment attests that, with respect to this gift, the above named organization is a charity registered in Canada and, at the time of this donation of ecologically sensitive land, has as a principal objective the conservation of Canada's environmental heritage.	
Name and Position of Minister or Delegated Authority	
Signature	Date



VISA POUR DONS DE TERRAINS OU DE SERVITUDES AYANT UNE VALEUR ÉCOLOGIQUE

Le présent formulaire doit être rempli par un représentant du ministère de l'Environnement et de la Faune afin d'attester que :

- le terrain ou la servitude faisant l'objet d'un don à une municipalité québécoise, à son organisme mandataire ou à un organisme de charité enregistré a une valeur écologique indéniable.
- lorsque l'organisme de charité enregistré est bénéficiaire du don, il a principalement pour mission au Québec, au moment du don, la conservation du patrimoine écologique.

Ce visa, lorsqu'il est délivré à un contribuable, lui permet de demander une déduction dans le calcul de son revenu imposable (s'il s'agit d'une corporation) ou un crédit d'impôt non remboursable dans le calcul de son impôt à payer (s'il s'agit d'un particulier), qui n'est pas limité annuellement à 20 % du revenu net du donateur.

Le contribuable doit joindre ce visa à sa déclaration de revenus pour l'année d'imposition où il demande une telle déduction ou un tel crédit d'impôt.

IDENTIFICATION (écrivez en majuscules)

Nom du donateur	Numéro d'assurance sociale ou numéro d'enregistrement
Adresse	
Code postal	

ATTESTATION DE LA VALEUR ÉCOLOGIQUE

Bien visé : <input type="checkbox"/> terrain <input type="checkbox"/> servitude	Description du bien pour lequel le visa est délivré	
Le ministère de l'Environnement et de la Faune atteste que le terrain ou la servitude ayant fait l'objet d'un don a une valeur écologique indéniable.		
Nom du représentant du ministère de l'Environnement et de la Faune	Signature	Date

ATTESTATION DE LA MISSION PRINCIPALE DE L'ORGANISME DE CHARITÉ ENREGISTRÉ

Nom de l'organisme de charité enregistré	Numéro d'enregistrement	
Adresse		
Code postal		
Le ministère de l'Environnement et de la Faune atteste que la mission au Québec de l'organisme de charité mentionné ci-dessus consiste principalement, au moment du don, en la conservation du patrimoine écologique.		
Nom du représentant du ministère de l'Environnement et de la Faune	Signature	Date

1 – COPIE DU DONATEUR (à annexer à la déclaration de revenus)

